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[Third Party Communication:

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Number: **201502009**

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From: [REDACTED]

Sent: Monday, November 17, 2014 3:03:54 PM

To: [REDACTED]

Cc:

Bcc: [REDACTED]

Subject: RE: amended return statute question

Your facts are a little unclear.

It sounds like the source partnership income was not reported on the indirect partner's return.

If we issued a timely FPAA to the source partnership, under section 6229(e), the section 6501 statute for an unidentified indirect partner does not expire before one year after his name, address and profits interest is provided to the Service with respect to the source partnership. If all the forgoing information was provided in the 2013 return amended return, that partner's section 6501 statute would not expire at least for another year from that date.

For additional income reported by a tier, we would only have the normal period to assess income originating exclusively from that tier, but we have an unlimited time to assert any offset to a refund we are otherwise issuing.